# The Gazette

# of India

# PUBLISHED BY MUTHORITY

# No. 7] NEW DELHI, SATURDAY, FEBRUARY 14, 1953

#### NOTICE

The undermentioned Gazettes of India Extraordinary were published upto the 7th February 1953:—

No.	No. and date	Issued by	Subject
29	8. R. O. 242, dated the 2nd February 1953.	Ministry of Food and Agri- culture.	Amendment made in the Oilcakes (Removal of Control) Order 1952.
30	8. R. O. 243, dated the 2nd February 1953.	Election Com- mi <sup>s</sup> sion, India	Election Petition No. 112 of 1952 and Election Case No. 2 of 1952.
	S. R. O. 244, dated the 2nd February 1953.	Ditto	Election Petition No5 of 1952.
[:31	S. R. O. 245, dated the 3rd February 1953.	Ditto	Election Petition No. 12 of 1952.
	S. R. O. 246, dated the 3rd February 1953.	Ditto	Election Petition No. 254 of 1952.
32	S. R. O. 247, dated the 4th February 1953.	Ditto	Publication of list of valid nomination for the election of the House of People from Muzaffarpur North-West Constituency.
33	S. R. O. 277, dated the 5th February 1953.	Ministry of Food and Agri- culture.	Certain amendments made in the S.R.O. 659, dated the 9th May 1951 and S.R.O. 1107, dated the 21st July 1951.
	S. R. O. 278, dated the 5th February 1953.	Ditto	Central Government passed the Rajasthan Gram and Gram products (Removal of Control) Order 1953.
	S. R. O. 279, dated the 5th February 1953.	Ditto	Certain amendments made in the S. R. O. 1286, dated the 22nd July 1952.

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted at as to reach the Manager within ten days of the date of issue of these Gazettes.

#### PART II—Section 3

Statutory Rules and Orders issued by the Ministries of the Government of India (other than the Ministry of Defence) and Central Authorities (other than the Chief Commissioners).

#### ELECTION COMMISSION, INDIA

New Delhi, the 3rd February 1953

**8.R.O.** 290.—It is hereby notified for general information that the disqualifications under clause (c) of section 7 and section 143 of the Representation of the People Act, 1951 (XLIII of 1951), incurred by the person whose name and address are given below, as notified under notification No. TP-CS/52(6), dated the 15th May, 1952, have been removed by the Election Commission in exercise of the powers conferred on it by the said clause and section 144 of the said Act respectively:—

Shri Tarini Kr. Deb, P.O. Kamalpur, Village Baligaon, Tripura.

[No. TP-CS/52(33).]

## New Delhi, the 4th February 1953

S.R.O. 291.—It is hereby notified for general information that the disqualifications under clause (c) of section 7 and section 143 of the Representation of the People Act, 1951 (XLLII of 1951), incurred by the person whose name and address are given below, as notified under notification No. AS-P/52(6), dated the 13th May, 1952, have been removed by the Election Commission in exercise of the powers conferred on it by the said clause and section 144 of the said Act respectively:—

Shri Nilmoni Barthakur, Siring Chapari, P.O. Rehabari, Dibrugarh, Assam.

[No. AS-P/52(10).]

S.R.O. 292.—It is hereby notified for general information that the disqualifications under clause (c) of section 7 and section 143 of the Representation of the People Act, 1951 (XLIII of 1951), incurred by the person whose name and address are given below, as notified under notification No. BR-P/52(31), dated the 19th May, 1952, have been removed by the Election Commission in exercise of the powers conferred on it by the said clause and section 144 of the said Act respectively:—

Shri Umashanker Shukula, Village Ratanmala, P.O. Bettiah, District Champaran, Bihar.

[No. BR-P/52(69).]

P. N. SHINGHAL, Secy.

## MINISTRY OF HOME AFFAIRS

New Delhi, the 7th February 1953

**S.R.O.** 293.—In pursuance of clause (1) of article 239 of the Constitution, the **President** hereby directs that the Chief Commissioner of Delhi shall, subject to the control of the President and until further orders, exercise the powers and discharge the functions of the Central Government under the provisions of the Indian Power Alcohol Act, 1948 (XXII of 1948) in the State of Delhi.

[No. 20/15/52-JudL]

GULZAR SINGH, Asstt. Secy.

## MINISTRY OF FINANCE

## Department of Revenue and Expenditure)

New Delhi, the 4th February 1953

**S.R.O.** 294.—In exercise of the powers conferred by the proviso to article 309 read with articles 313 and 372 of the Constitution and paragraph 19 of the Adaptation of Laws Order, 1950, the President hereby directs that the following further amendment shall be made in the Civil Service Regulations, namely:—

In the schedule of appointments carrying special additional pensions appended to article 475-A of the said Regulations, under the head "A-Upper Grade", in the

existing entry "Inspector General of Forests and President of the Forest Research Institute, Dehra Dun", the words "and President of the Forest Research Institute, Dehra Dun" shall be omitted.

[No, F.1(2)-EV/53.]

H. F. B. PAIS, Dy. Secy.

## (Department of Economic Affairs)

#### INSURANCE

New Delhi, the 4th February 1953

S.R.O. 295.—In exercise of the powers conferred by sub-section (1) and (2) of section 114 of the Insurance Act, 1938 (IV of 1938), the Central Government hereby directs that the following further amendments shall be made in the Insurance Rules, 1939, the same having been previously published as required by sub-section (1) of the said section, namely:—

## In the said Rules,-

- 1. In rule 2.—
  - (a) in clause (iii) for the words "and Madhya Bharat" the words "Madhya Bharat and Bhopal" shall be substituted.
  - (b) in clause (iv) after the words "and Orissa" the words "and including the Andaman and Nicobar Islands" shall be inserted.
- 2. In rule 10B.-
  - (a) in clause (b) after the words "with banks" the brackets and words "(other than banks in liquidation)" shall be inserted;
  - (b) after clause (g) the following clause shall be inserted, namely-
    - "(h) temporary advances granted to chief, special and insurance agents to the extent permitted under clause (b) of sub-section (3) of section 29 of the Act."
- 3. In rule 15,-
  - (a) in sub-rule (7) the words "Save as provided in sub-rule (8)" shall be omitted;
  - (b) in sub-rule (8) the words and figures "except when the total number of directors to be elected by policyholders under section 48 of the Act is only one" shall be omitted.
- 4. In rule 17D,—
  - (a) for item (III) the following item shall be substituted, namely-
    - (iii) one-twentieth of one per cent. of the average of the total sums assured by policies on which no further premiums are payable (less reinsurances) at the beginning and end of the year";
  - (b) in the table under item (v) in the heading in the second column after the words and brackets "percentage of premiums (less reinsurance) received during the year" the words, figures and brackets "Other than premiums referred to in items (i) and (ii) above" shall be inserted.
  - (c) the Explanation to rule 17D shall be renumbered as Explanation I and after the Explanation as so renumbered the following Explanation shall be added, namely—
  - "Explanation II: The duration of an insurer's life insurance business shall be reckoned from the beginning of the calender year of commencement of the business if the date of commencement is in the first half of the year and from the end of the calender year of each commencement if the date of commencement is in the second half of the year."
- 5. For rule 24B the following rule shall be substituted, namely—
  - "24B. Fees payable to the Councils.—(1) The fees payable by a member or associate member who is an insurer carrying on life insurance business to the Life Insurance Council in each calender year shall be fifty rupees for every lakh of rupees or part thereof of his gross direct premium income from life insurance business in India in the last but one preceding calender year subject to a maximum of one thousand and two hundred and fifty rupees.

- (2) The fees payable by a member or associate member who is an insurer carrying on general insurance business to the General Insurance Council in each calender year in respect of each class of general insurance business shall be seventy-five rupees for every lakh of rupees or part thereof of his gross direct premium income in India in that class of general insurance business in the last but one preceding calender year subject to a maximum of three thousand rupees for each class.
- (3) Any fee specified in this rule shall be paid by means of a crossed bank draft on the Simla Branch of the Imperial Bank of India drawn in favour of the Secretary of the Council concerned.
- 6. In rule 32, in sub-rule (1), the words "at the time of making a nomination" and the proviso shall be omitted.
  - 7. In the Schedule,-
    - (a) in Form III for the words "Ministry of Commerce, Government of India, New Delhi/Simla" the words "Department of Insurance, Simla" shall be substituted.
    - (b) in form V, in paragraph 3, after item (5), the following item shall be in-serted, namely—
      - "(6) If the applicant holds a certificate to act as a Principal Agent and/or a Chief Agent and/or a Special Agent, state No, nad date of expiry of the certificate or certificates held. If no certificate is held say NIL If any such certificate has been applied for, state the date of the application.
    - (c) In form V-A after paragraph 2, the following paragraphs shall be inserted as paragraphs 3 and 4 and the existing paragraph 3 shall be renumbered as paragraph 5:—

1 0	
**3* I hold/have applied for a cortificate to act as a	Principal Agent
4* I neither hold nor have applied for certificate to act as a	Principal Agent  Chief Agent  Special Agent"  paragraph 3, after item (5), the following item shall be in-
serted, name "(5) If the applic certificate Agent and and/or cor held, say N	eant holds a license to act as an Insurance Agent and/or a or certificates to act as a Principal Agent and/or a Chief/or a Special Agent, state No. and date of expiry of license tilicate or certificates held. If no license or certificate is iii. If a license or certificate has been applied for, state the
date of the (e) In Form V-D,—	application."
(i) below the wor "Mr./Mrs./Mis.	d "Form" the following shall be inscrted, namely—s/Messrs."
(ii) after paragra graphs 4 s	aph 3, the following paragraph shall be inserted as parameted $5-$
"4*. I/we hold/have applied for	a license to act as an insurance Agent No expiring on

expiring on

5\*. I/We neither hold nor have applied for

a licence to act as a Insurance Agent a certificate to act as a Principal Agent

a certificate to act as a Chief Agent

a certificate to act as a Special Agent,"

and the existing paragraph 4 shall be renumbered as paragraph 6.

[No. 102-I.F.(1)/52.]

B. K. KAUL, Dy. Secy.

## (Department of Economic Affairs)

New Delhi, the 9th February 1953

S.R.O. 296.—In pursuance of sub-section (1) of section 34 of the Industrial Finance Corporation Act, 1948 (XV of 1948) as amended by the Industrial Finance Corporation (Amendment) Act, 1952 (LXXVIII of 1952), the Central Government in consultation with the Comptroller and Auditor-General of India hereby appoints Messrs. S. Valdyanath Aiyar and Company, Delhi, as one of the Auditors of the Industrial Finance Corporation of India, for the year ending the 30th June, 1953.

[No. F.2(59)-F-III/52.]

N. C. SEN GUPTA, Dy. Secy.

#### MINISTRY OF FINANCE (REVENUE DIVISION)

#### Customs

New Delhi, the 5th February 1953

S.R.O. 297.—In exercise of the powers conferred by Section 23 of the Sea Customs Act, 1878 (VIII of 1878), the Central Government hereby directs that the following amendment shall be made in the Notification of the Government of India in the Ministry of Finance (Revenue Division) No. 75, dated the 17th November, 1951:—

In column 2 against item 6 in the Second Schedule appended to the sald notification for the figures and brackets "58(2)" the figures, brackets and word "58(1) or 58(2)" shall be substituted.

[No. 9.T

A. K. MUKARJI, Dy. Secy.

#### CENTRAL BOARD OF REVENUE

#### INCOME-TAX

# New Delhi, the 9th February 1953

- S.R.O. 298.—The following draft of certain further amendments to the Indian Income-tax, Rules, 1922, which the Central Board of Revenue proposes to make in exercise of the powers conferred by sub-section (1) of section 59 of the Indian Income-tax Act, 1922 (XI of 1922) is pub lished as required by sub-section (4) of the said section, for the information of all persons likely to be affected the reby and notice is hereby given that the said draft will be taken into consideration on rafter the 15 th March, 1953.
- 2. Any objection or suggestion which may be received from any person with respect to the said draft before the date specified will be considered by the said Ecard.

#### Draft Amendment

- (a) The return of total income and the total world income required under sub-section (1) or sub-section (2) of section 22 shall—
  - (f) in the case of persons who derive income from sources including business, profession or vocation be in Form A annexed to this Rule; and
  - (ii) in the case of persons who derive income from sources other than business, profession or vocation (not being a share as a partner in a firm or as a number of in an association of persons) be in Form B annexed to this Rule

and shall be verified in the manner indicated therein:

## FORM A

Form of Return of total income and total world income under sub-section (1) or sub-section (2) of section 22 of the Indian Income-tax Act, 1922, for persons who derive income from sources including BUSINESS, PROFESSION or VOCATION.

Inc Name	ome-tax year	r 19 -19	******************************
	PART		
Statement of total income and total w	voria income	a during the previo	ous year ended
Source of income	Amount of income	Tax aiready charged or deducted at source	Remarks: Section A: If income arose in a Part B State or a merged territory, mention that State or territory, and if it was received in or remitted to another State that other State. Section B: State if the income arose in Jammu and Kashmir or in an earstwhile Indian
<b>r</b> ·	2	3	State or in a foreign country, mentioning the name of that foreign country.
Section A.—Income which accrued or arose or was received in the first instance or is deemed to have accrued or arisen or been received IN THE TAXABLE TERRITORIES in the previous year.  1. SALARIES. (The value of rentfree quarters and contributions by your employer to a recognized Provident Fund with interest on your and your employer's contribution and on accumulations thereof should be shown separately);  Tlease attach a detailed statement of monthly salary and tax deducted therefrom.			
TIES.—Interest from which tax has been deducted. Interest which is tax free.			
3. PROPERTY.—Total amount as detailed in part of the Return.			
<ul> <li>4. BUSINESS, PROFESSION OR VOCATION.—(a) Profits and gains detailed in Part IV of this Return.</li> <li>(b) Share of profits in a Regd. Firm.</li> <li>(c) Share of profits in an unregistered Firm or Association of persons.</li> </ul>			

<del></del>	<del></del>	DIN, FEBRUAR.	. 11, 1000
1	2	3	4
3. OTHER SOURCES.—Dividends from companies (gross amount) interest on Mortgages, Loans, fixed Deposits, Currenta/cs. etc.  Ground Rents.  Sources other than those mentioned above (give details).			
6. CAPITAL.—This item need be filled in only if the Return is for a previous year which includes wholly or parily any period falling between the first day of April 11946 and the 31st day of March 11948 (Both days inclusive).  (Please attach a statement showing how the amount of capital gains has been arrived at.)			
TOTAL OF SECTION A	_		
Section B.—Income which accrued or arose OUTSIDE THE TAXA-ABLE TERRITORIES IN the previous year.  (a) NON-RESIDENTS should show full income (except foreign capital gains) in this section as forming part of their TOTAL WORLD INCOME.  (b) Persons ORDINARILY RESIDENT in the taxable territories should show their income after deducing up to a maximum of Rs. 4,500 out of income not remitted to the taxable territories.  (c) Persons resident but not ordinarily resident should show only so much of the income—  (i) as arises from share in a firm or association of persons whose business is controlled in India for profession or vocation is set up in India.  (ii) as is actually received in or remitted to the taxable territories out of any other income.  (Please state for each item the heading of the income as in Section A).			
(1) (2) (3)			
Total Section B			
Section C.—REMITTANCES TO THE TAXABLE TERRITORIES. Out of income which accrued or arose prior to the previous year and after the 31st day of March 1933 or in the case of Capital Gains which accrued or arose after the 31st March 1946 and before the 1st April 1948. (If the remittance is out of Capital Gains chargeable to tax, please state this specifically).			•

the total income].

TOTAL OF SECTION C

TOTAL OF SECTIONS A, B & C

Sources of Income	Particulars of items	Amount Rs.
SECTION D.—IN THIS SECTION SHOULD BE SHOWN ANY INCOME PROFITS OR GAINS WHICH ARE NOT INCLU DED IN SECTIONS A, B, AND C, BUT WHICH THE ASSESSEE	1 2	
CLAIMS TO BE NOT TAX- ABLE FOR ANY REASON SUCH AS—		
that the receipt is of a casual na-	3	
ture not arising from any business, profession, vocation, or occupation, or that it is exempt under any other provision of the Indian Income-tax Act, or	4	
that it is not accounted for in the	5	
books of accounts due to non-adjustment of accounts; or for any other reason.	6 .	
	7	
•	8	
Total of Section D		

# PART II

Statement of sums included in total income in respect of which income tax and/or Super-tax is not payable.

		Rs.
t.	Earned income allowance under Section 15 A.	
2.	Sums deducted from salary payable by the Government and to which the proviso to sub-section (1) of section 7 of the Act applies.	
3-	Sums paid to effect an insurance on the life of the assessee or on the life of his wife, or her husband or in respect of a contract for a deferred annuit; or, in the case of a Hindu Undivided Family, to effect an insurance on the life of an any male member of his wife. (The original receipt or Certificate from the insurance Company must be attached).	
4.	Contributions to (a) any provident fund to which the Provident Funds Act, 1925, applies (b) a recognised provident fund or (c) an approved superannuation fund, and (d) interest on contributions to a recognised provident fund and accumulations thereof which is exempt from income-tax.	
5.	Share in the income of an unregistered firm or an association of persons where the tax has already been paid or is payable on the income by the firm or association (give details).	
б.	Interest on tax free securities.	
7.	Income accruing or arising in the State of Jammu and Kashmir which is exempt unless brought into the territory of India other than the said State.	
8.	Income from New Industrial undertakings exempt under section 15-C of the Indian Income tax Act.	· · · · · · · · · · · · · · · · · · ·

Name and address of the firm	Name of each partner including the assessee	• Address of each partner	Share of each part- ner including in- terest on capital salary, commission or other remuneration, if any. (Give details).
		, , , , , , , , , , , , , , , , , , , ,	

#### PART IV

# Particulars of income from Business, Profession or Vocation

(1) In the case of a firm this part is to be completed in the firm's Return and not in the partner's individual returns.

(2) If the accounts are kept on the mercantile accountancy or book profit system a copy of the Manufacturing Accounts or Trading Accounts, the Profit and Loss Accounts and balance Sheet or trial balances must be attached to this Return. If the accounts are kept on any other system the name or description of the system is to be stated and a copy of any statement which corresponds to the Profit and Loss Account and balance sheet in the mercantile accountancy system

emust be attached to this Return. In the case of a Company a copy of the anditors' Report and certificate must also be attached. In the case of assessees other than company if the Accounts are audited, a statement of audited accounts should accompany the return but if the accounts are not audited, a statement showing how profits have been computed from the books of accounts maintained for the business should accompany the return.

TATEMENT CORRESPONDING TO THE PROFIT AND LOSS ACCOUNT (OR TATEMENT CORRESPONDING TO THE PROFIT AND LOSS ACCOUNT) FOR THE YEAR ENDED	Rs.	Ra,
Add—(Deduct if the above figure is a loss)  Any profits or gains not included in arriving at the above figure of profit.		
Reserve for Bad Debts		
Sums carried to reserve for provident or other funds		
Interest credited to reserves or other funds	<del></del>	
Expenditure of the nature of charity or presents		
Expenditure of the nature of capital		
Income-tax or Super-tax		
Drawings of proprietor or partners		
Salaries and commission paid or credited to the proprietor or partners.		
Interest allowed to proprietor or partners on capital or loan accounts		
Rental value of the property owned and occupied		
Cost of additions to or alterations, extensions or improvements to any of the assets of the business.		
Losses sustained in former years and charged in arriving at the figure of profit (or loss) shown above.		
Depreciation of any of the assets of the business		
Private or personal expenses		
Any other expenditure not incurred wholly and exclusively for the purpose of the business, profession or vocation. (Give details).		
Any other expenditure which is not allowable under the provisions of Section 10 of the Income-tax Act, 1922 (Give details).		
Deduct— Any profit or gains, capital sums or other items credited in arriving at the above figure of profit which are not taxable or upon which tax has already been paid. (Give details).		
Interest on security tax free		
Depreciation allowable as shown in Part V of this Return		
Scientific Research Expenditure (if not charged in arriving at the above figure of profit.)  (i) Any expenditure (not in the nature of capital expenditure) laid out or expended on scientific research related to the business. (Give details.)		
<ul> <li>(ii) Any sum paid to an approved scientific research association or an approved university, college or other institution for such scientific research. (Give details.)</li> </ul>		

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STATEM	OR LOSS AS PER PROFIT AND LOSS ACCOUNT (OR MENT CORRESPONDING TO THE PROFIT AND COOUNT) FORTHE YEAR ENDED 19	Rs.	Rs.
	Any expenditure of a capital nature on scientific research related to the business admissible under Section 10 (2) (xiv) of the Act. (Give details.)		<b></b>
	ner allowable expense which has not been charged in arriving above figure of profit. (Give details.)		
Net Pr	ofit (or loss-carried to Part I of the Return	<del></del>	

N. B.—The above particulars should be given for each separate and distinct business, profession or vocation.

# PART V.—DEPRECIATION.

# Statement of particulars prescribed under proviso (a) of Section 10(2) (vi) of the Income-tax Act, 1922 and of the Amount of depreciation allowable

Description of buildings machinery, plant or furniture	*Written down value as at the beginning of the accounting period [See note 19(d)]	diture during the year for	Date from which the additions, etc.! referred to in col. (3) are used for the purposes of the business profession or vocation	If a plant or machinery has been sold or discarded during the year show in this column the "written down value as at the beginning of the accounting period and the value for which it is actually sold or its scrap value.		date per cent	Depreciation allowable	Remarks
I	2	3	4	5	6	7	8 .	9
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				ı		Į		

<sup>\*</sup>NOTES—(1) In the case of Ocean-going ships, particular of "original cost" instead of those of the "written down value" should be furnished.

<sup>(2)</sup> For the assessment year 1939-40, the figures to be furnished are those of "Original cost" instead of those of "written down value."

<sup>† (3)</sup> Capital expenditure on new machinery on plant or new buildings erected should be shown separately and in the remarks column against each such entry it should be indicated that initial depreciation is claimed.

Show separately the depreciation allowable under sections A, D and E of this form.

II—SEC.

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# PART VI-INCOME FROM PROPERTY

			of the coperty sters	ied by	shure spare	of the	by the	Adju to an annual	stment rive at letting	5, <del>8</del> 1	Ì	Deducti		letti ual v	ng va	lue t	o arrive	at ne	et	er de- mn 11
Serial No.	Name of village or town where the property is situated	Name of Street and Number of property	orty 18 situ tho name name the pi	Whether the property is occupied the owner or let	If you are a part owner of the property state the an ount of your share and the names of the other part owners and their shares	Annual Municipal valuation property	Full annual rent payable t	ġ°	Owner's burdens (including first or rates) borne by tenants—	Annual letting value after adj for Cols. 9 and 10	One-sixth of the annual letting value as in Col. 11	Premium paid to insure the property against damage or destruction	Interest on a mortgage or charge on the property or interest on capital borrowed for acquiring, renewing or reconstructing property	Ground rent paid for pro-	Land Revenue paid for the property	Collection charges paid	Amount claimed on account of the property remaining vacant	Period during which the pro- porty remained vacant	Total of Columns 12 to 18	Not annual value assessable after deducting Column 20 from Column 11
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

Total Income from property

Less—(i) Claim for irrecoverable rent (give details separately)

(ii) Income from property erected during the period 1st April 1946 to 31st March 1952 which is exempt for a period of two years from the date of completion.

Net Income from property carried to Part I of the return—

# PART VII—PARTICULARS OF INCOME FROM CAPITAL GAINS

Note.-Separate statements should be attached showing in detail-

- (1) All capital assets owned by the assessee (including capital assets transferred to the wife or minor child) as at the beginning of the previous year in three parts—
  - (a) Capital assets included in the Balance Sheet as at the close of the immediately preceding previous year. This statement should also show as regards depreciable assets the value against each item as included in the Balance Sheet and as regards non-depreciable assets the cost thereof.
  - (b) Capital assets consisting of house property included in Part VI of the Return with costs thereof against each item.
  - (c) Capital assets not included in statements under (a) and (b) with cost thereof against each item.
- (2) All capital assets acquired during the previous year with cost of acquisition against each. Item. This statement should also include capital assets used for the purpose of the business. which are included in Part V of the return and on which depreciation is claime d.
- (3) All capital assets sold during the year with sale price against each item. The total of the sale price should be taken to the appropriate column of the tabular statement under this part.

¥	1		•	}
	Immovable property	Machinery and plant	Others	Total
	Rs.	Rs.	Rs.	Rs.
Full value of the consideration for which the sale, exchange or transfer of capital assets is made.				
Deductions.				
I. Actual cost of the capital assets sold (give details separately).				
2. Expenditure of a capital nature incurred and borne by the assessee in making any additions or alterations (give details separately).				
3. Expenditure incurred solely in connection with the sale, exchange or transfer.				
Less. Any option or other money received and retained by the assessee on any previous occasion.				
Total of cost and other deductions admissible				
Amount of capital gains				
Deduct. Loss sustained in the previous year				
Cost of any new capital asset purchased for the same purpose as the asset sold, exchanged or transferred was being put to [To be filled in only when an election is made in the circumstances set out in Section VI B (4) of the Income tax Act, 1922.]				
Net amount of capital gains carried to Part I of the Return.				

I declare that to the best of my knowledge and belief the information given in the above, statements in parts I, II, III, IV, V, VI and VII of this Return is correct and complete that the amount of total income and total world income and other particulars shown are truly stated and relate to the year ended......

and that no other income accrued or arease or was received by the family the association the company the local authority

the firm

the company
the local authority

I further declare that the family was the association the company

resident and ordinarily resident resident but not ordinarily resident in the taxable not resident

recritories during the previous year for which the Return is made.

\_Date

Signature

Address.....†Status

- \*Note 1.—The alternatives which are not required in the declaration should be scored out |
  †Note 2.—The declaration shall be signed—
  - (a) in the case of an individual by the individual himself;
  - (b) in the case of a Hindu Undivided Family by the Manager or Karta;
  - (c) in the case of a company or local authority by the principal officer;
  - (d) in the case of a firm by a partner; and
  - (e) in the case of any other association by a member of the association.

THE SIGNATORY SHOULD SATISFY HIMSELF THAT THE RETURN IS CORRECT AND COMPLETE IN EVERY RESPECT BEFORE SIGNING THE VERIFICATION.

### FORM B.

Form of Return of total income and total world income under sub-section (1) or sub-section (2) of Section 22 of the Indian Income-tax Act, 1922, for persons who derive income from sources OTHER THAN BUSINESS, PROFESSION OR VOCATION (not being a share as a partner in a firm or as a member in an association of persons).

		•	Inc	ome-t	ах усаг	r .	19	~ 1	9	•	
Name	•						•		•		•
Address .				,							•

# $Part_I$

Statement of total income and total world income during the previous year ended ......

			REMARKS
Source of income	Amount of income	Tax already charged or deducted at source.	Section A: If income arose in a Part B State or a merged territory, mention that State or territory, and if it was received in or remitted to another State that other State.
			Section B: State if the income arose in Jammu and Kashmir or in an erstwhile Indian State or in a foreing country, mentioning the name of that foreign country.
I	2	3	4
SECTION A.—Income which accrued or arose or was received in the first instance or is deemed to have accrued or arisen or been received IN THE TAXABLE TERRITORIES in the previous year:—I. SALARIES.—(The value of rentfree quarters and contributions by your employer to a recognized Provident Fund with interest on your and your employer's contribution and on accumulations thereof should be shown separately);			
Please attach a detailed statement of monthly salary and tax deduc- ted therefrom			
<ol> <li>INTEREST ON SECURITIES.         Interest from which tax has been deducted.         Interest which is tax-free.     </li> </ol>			
3. PROPERTY.— Total amount as detailed in part of the Return.			
<ol> <li>BUSINESS, PROFESSION OR VOCATION.—         <ul> <li>(a) Share of profits in a Regd. Firm</li> <li>(b) Share of profits in an unregistered Firm or Association of persons.</li> </ul> </li> </ol>			
5. OTHER SOURCES.— Dividends from companies (gross amount) interest on Mortgages, Loans, fixed Deposits, Current a/cs. etc. Ground Rents. Sources other than those mentioned above (give details)			

I	2	3	4
6. CAPITAL. This item need be filled in only if the Return is for a previous year, which includes wholly or partly any period falling between the first day of April 1946 and the 31st day of March 1948 (Both days inclusive). (Please attach a statement showing how the amount of capital gains has been arrived at.)	,		
TOTAL OF SECTION A.			
SECTION B.—Income which accrued or arose OUTSIDE THE TAXABLE TERRITORIES IN the previous year.  (a) NON-RESIDENTS should show full income (except foreign capital gains) in this Section as forming part of their TOTAL WORLD INCOME.  (b) Persons ORDINARILY RESIDENT in the taxable territories should show their income after deducting up to a maximum of Rs. 4,500 out of income not remitted to the taxable territories.  (c) Persons resident but not ordinarily resident should show only so much of the income—  (i) as arises from share in a firm or association of persons whose business is controlled in India or profession or vocation is set up in India.  (ii) as is actually received in or remitted to the taxable territories out of any other income.  [Please state for each item the heading of the income as in Section A]  (1)  (2)  (3)			
TOTAL OF SECTION B.			
SECTION C.—REMITTANCES TO THE TAXABLE TERRITORIES out of income which accrued or arose prior to the previous year and after the 31st day of March 1933 or in the case of Capital Gains which accrued or arose after the 31st March 1946 and before the 1st April 1948. (If the remittance is out of Capital Gains chargeable to tax, please state this specifically.)  NOT APPLICABLE IN THE CASE OF NON-RESIDENTS.  (a) Out of income which accrued or arose in the State of Jammu and Kashmir and—  (i) was not taxed,  (ii) was included in the total income but not actually charged to tax,			

I	2	3	4
(iii) was included in the total in-			
come and also charged to tax in			
the appropriate year.			1
[Item (iii) is to be mentioned only			
but not to be added in the total			
income.]			
b) Out of income which accrued or		ĺ	•
arose in a Part B State or a mer-			+
ged territory or an erstwhile			
Indian State, and			
(i) was not taxed,			
(ii) was included in the total in-			
come but not actually charged			
to tax,			
(iii) was included in the total	-		
income and also charged to tax but at a lower rate.			
(iv) was included in the total			
income and also charged to tax		•	
at full rate in the appropriate			
year,			
items (iii) and (iv) are to be men-			
tioned only but not to be added			1
in the total income.]			
c) Out of income which accrued			1
or arose in a foreign country and			]
(i) was not charged to tax on			
account of the deduction	i		
of upto Rs. 4,500 or otherwise,			
(ii) was charged to tax.			
tem(ii) is to be mentioned only			
but is not to be added in the			
total income].			
TOTAL OF SECTION C.			
TOTAL OF SECTIONS A, B and C.		·· <del>·····</del>	

Sources of Income	Particulars of items	Amount Rs.
SECTION D.—IN THIS SECTION SHOULD BE SHOWN ANY INCOME PROFITS OR GAINS WHICH ARE NOT INCLUDED IN SECTIONS A, B AND CONTROL WHICH THE ASSESSEE CLAIMS TO BE NOT TAX ABLE FOR ANY REASON SUCH AS—  that the receipt is of a casual nature not arising from any business, profession, vocation or occupation, or that it is exempt under any other provision of the Indian Income-tax Act, or  that it is not accounted for in the books of accounts due to non-adjustment of accounts; or for any other reason.	H 2 1 3 1 4 5 5	
Total of Section D		

#### PART II

# Statement of sums included in Total income in respect of which income tax aud/or super-tax is not payable

I. Earned income allowance under Section 15 A.	Rs.
2. Sums deducted from salary payable by the Government and to which the provise to sub-section (1) of section 7 of the Act applies.	<del>-</del>
3. Sums paid to effect an insurance on the life of the assessee or on the life of his wife, or her husband or in respect of a contract for a deferred annuity; or, in the case of a Hindu Undivided Family, to effect an insurance on the life of any male member or his wife. (The original receipt or Certificate from the insurance company must be attached.)	
4. Contributions to (a) any provident fund to which the Provident Funds Act, 1925, applies, (b) a recognised provident fund, or (c) an approved superannuation fund, and (d) interest on contributions to a recognised provident fund and accumulations thereof which is exempt from income-tax.	
5. Share in the income of an unregistered firm or an association of persons where the tax has already been paid or is payable on the income by the firm or association (give details).	
6. Interest on tax-free securities.	
7. Income accruing or arising in the State of Jammu and Kashmir which is exempt unless brought into the territory of India other than the said State.	
8. Share of income from New Industrial undertakings exempt under section 15-C of the Indian Income-tax Act.	
9. Donations to charitable Institutions and Funds.	
10. Other items, if any.	
TOTAL	<del></del>

# PART III

# Particulars required under Sub-section (5) of Section 22 of the Income-tax Act, 1922

If you are a partner in a firm furnish the particulars required below:

Name and address of the firm	Name of each partner including the assessee	Address of each partner	Share of each partner including interest on capital salary, commission or other remuneration, if any (Give details)
	· <del></del>		·
		)	
			ii
	·	1	-

## PART IV-INCOME FROM PROPERTY

<u></u>			ated in a of the proper-	peld nooo	oper- share part	of the	the	to an		15		Ded	uctions from an arrive at no	nual t anı	lettir nual	ng ve value	lue to			after imp 11.
Serial No.	Name of village or town where the property is situated	Name of Street and Number of property	ty is situ ne name name the funicipal	hother the property is by the owner or let	If you are a part owner of the property state the amount of your share and the names of the other part owners and their shares	tal Municipal valuation	Full annual rent payable by tenant if the property is let		Owner's burdens (including rates) borne by tenants— Give details	Annual letting value after aving for Cole, 9 and 10	One-sixth of the annual letting value as in Col. 11	Premium paid to insure the proporty against damage or destruction	Interest on a nortgage or charge or any annual charge on the proporty or interest on capital borrowed for acquiring, constructing, repairing, renewing or reconstructing property	<u>ئ</u> ق	Land Revenue paid for the property	Collection charges paid	Amount claired on account of the property remaining vacant	Period during which the property remained vacant	Total of columns 12 to 18	Net annual value assessable after deducting column 20 from column 11.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	-																			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1

Total income from property

Less—(i) Claim for irrecoverable rent (give details

Separately).

(ii) Income from property erected during the period 1st April 1946 to 31st March 1952 which is exempt for a period of two years from the date of completion.

Net income from property carried to Part I of the return1953

I declare that to the best of my knowledge and belief the information given in the above state ments in parts, I, II, III and IV of this Return is correct and complete, that the amounts of total income and total world income and other particulars shown are truly stated and relate to the year ended

and that no other income accrued or arose or was received by

the family

during the

aid year and that

the family

had during the said year no other sources of income.

the association

\*T

resident and ordinarily resident

I further declare that

the family was

resident but not ordinarily resident in the taxable

not re-ident

territories during the previous year for which the Return is made.

Date

Signature

Address

†Satatus

\*Note 1.—The alternatives which are not required in the declaration should be scored out. †Note 2.—The declaration shall be signed—

- (a) in the case of an individual by the individual himself;
  - (b) in the case of a Hindu Undivided Family by the Manager or Karta;
  - (c) in the case of a company or local authority by the principal officer;
  - (d) in the case of a firm by a partner; and
- (e) in the case of any other association by a member of the association.

THE SIGNATORY SHOULD SATISFY HIMSELF THAT THE RETURN IS CORRECT AND COMPLETE IN EVERY RESPECT BEFORE SIGNING THE VERIFICATION.

(b) Rule 19A shall be deleted.

[No. 11.] S. P. LAHIRI.

Secretary, Central Board of Revenue.

#### MINISTRY OF COMMERCE AND INDUSTRY

New Delhi, the 7th February 1953

S.R.O. 299.—In exercise of the powers conferred by sub-section (3) of section 1 of the Indian Power Alcohol Act, 1948, (XXII of 1948), the Central Government hereby specifies the 20th day of February, 1953, as the date on which the said Act shall come into force in the areas of Patlala and East Punjab States Union, specified in the schedule hereto annexed:—

#### SCHEDULE

Tehsil	District
Jind	Sangrur
Narwana	Do.
Dalmia Dadri	Mahendragarh
	[No. 48(22)T&P/50(Plant).] A. S. SHARMA, Under Secy,

### New Delhi, the 9th February 1953

S.R.O. 300.—In exercise of the powers conferred by sub-clause (b) of Clause 2 of the Iron and Steel (Scrap Control) Order, 1943, the Central Government is pleased to direct that the following amendment shall be made in the Notification of the Government of India in the Ministry of Industry and Supply No. I(1)-4(78)-A, dated the 6th January, 1951. as amended from time to time, namely:—

To the schedule annexed to the said Notification, the following entry shall be added, namely:—

"All Sub-Divisional Officers and Taluk Officers in the State of Orissa".

[No. SC(A)-4(83).] D. HEJMADI, Under Secy.

#### ORDER

#### New Delhi, the 81h February 1953

S.R.O. 301.—In exercise of the powers conferred by section 4 of the Supply and Prices of Goods Act, 1950 (LXX of 1950), and in partial modification of the notification of the Government of India in the late Ministry of Industry and Supply No. S.R.O. 503, dated the 2nd September, 1950, in so far as it relates to the fixation of maximum price of caustic soda, the Central Government hereby fixes the following Schedule of maximum price in respect of 503 cwts. (gross) of caustic soda, imported from West Germany per s. s. "HAVILDAR", during the month of December 1952, by Messrs. Mohanlal Motilal, Yusuf Building, Mahatma Gandhi Road, Fort, Post Box No. 226, Bombay.

#### SCHEDULE

(1)	(2) ·	(3)	(4)	(5)
Variety of Soda Custic	Maximum price that may be charged by the importer	charged by a		Maximum price that may be charged by a rotail dealer
Caustic Soda	Ex-godown f.o.r./ Bombay.	The price specified in col. 2 PLUS  (a) actual railway freight by goods train or actual transport charges by sea from Bombay to the place of destination, and  (b) handling charges not exceeding annas eight per cwt.	in Column 3 PLUS a margin not ex- ceeding annas eight per cwt.	The price specified in Column 4 PLUS a margin not exceeding Rs. 1-12-0 per cwt.

Note.—These prices are exclusive of local taxes such as Sales Tax, Octroi and other local taxes which may be charged extra.

[No. 9-PC(1)/53.] H. K. KAPOOR, Under Secy.

# New Delhi, the 14th February 1953

S.R.O. 302.—In exercise of the powers conferred by Section 3 of the Essential Supplies (Temporary Powers) Act, 1946 (XXIV of 1946), the Central Government hereby directs that the following further amendment shall be made in the Cotton Textiles (Control) Order, 1948, namely:—

In paragraph (d) of sub-clause (3) of clause 21 of the said Order-

- (1) In sub-paragraph (vii) for the words and figures "during December 1951 and every subsequent month", the words and figures "during the period December 1951 to January 1953 both months inclusive" shall be substituted.
- (2) After sub-paragraph (ix) the following sub-paragraph shall be inserted, namely:—
  - "(x) During the month of February 1953 and every subsequent month a quantity of yarn intended for sale in India less than 75 per cent. of the total quantity of yarn packed by him in that month".

[No. 9(4)-CT(A)/53-2.]

S. A. TECKCHANDANI, Under Secy.

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## MINISTRY OF FOOD AND AGRICULTURE

New Delhi, the 4th February 1953

S.R.O. 303.—In exercise of the powers conferred by clause 11 of the Sugar and Gur Control Order 1950, the Central Government, subject to any general or special orders which may from time to time be issued by it in this behalf, is pleased to direct that the powers under clause 3 of the said order shall also be exercisable by the Cane Commissioner U.P. for the purpose of allowing a deduction of As. 5 per maund in the minimum sugarcane price of Rs. 1/5/- per maund fixed under the Notification of the Government of India in the Ministry of Food and Agriculture No. S.R.O. 1672, dated the 30th September. 1952 for the 1952-53 crushing season to Shree Anand Sugar Mills Ltd., Khalilabad, District Basti, in respect of the sugarcane purchased by them from the Mihinpurwa purchasing centre, in the interest of the cane growers.

[No. SV-101(1)/52-53).]

M. R. BHIDE, Joint Secy.

#### (Agriculture)

New Delhi, the 5th February 1953

- S.R.O. 304.—In exercise of the powers conferred by sections 4A and 4D of the Destructive Insects and Pests Act, 1914 (II of 1914), and in supersession of the rules published with the notifications of the Government of India in the late Education, Health and Lands Department Nos. F.50-13(20)/39-A and F.50-13(21)/39-A, dated the 20th November 1940, the Central Government hereby makes the following rules for regulating the transport from the States of Punjab, Uttar Pradesh, Madras, West Bengal, Assam, Orissa, Himachal Pradesh and Patiala and East Punjab States Union to any other State in India of certain articles which are likely to carry the destructive insect known as San Jose Scale (Quadraspidiotus perniciosus) and thereby cause infection to crop, namely:—
- 1. In these rules, 'infected area' means the States of Punjab, Uttar Pradesh, Madras, West Bengal, Assam, Orissa, Himachal Pradesh and Patiala and East Punjab States Union.
  - 2. The articles to which these rules apply are:—
    - (3) the following plants, namely akik, alder, almond, apple, apricot, beech, bhang, birch, crab apple, celtis, cherry, chestnut, currant, elm, eucalyptus, grapevine, green-gage, hawthorn, lilac, mountain ash, mulberry, oak, peach, pear, persimmon, poplar, plum, quince, raspberry, rose, strawberry, walnut and willow;
    - (b) the following plant materials namely buds, cuttings, scions, grafts, bulbs, leaves, seedlings, tubers and rhizomes of the plants specified in clause (a) and
    - (c) any articles used in packing or wrapping up any of the plants or plant materials mentioned in clause (a) and (b).

Provided that these rules shall not apply to the fruits of the plants mentioned in clause (a).

- 3. No article to which these rules apply shall be transported from any infected area to any other area in India—
  - (a) by means of letter or sample post or by air;
  - (b) by road except by such route as may be specified by the Government of any State to which the articles are transported or by any of the routes specified below:—
    - (i) Chamba, via Dalhousie, Pathankot;
    - (ii) Mandi-
      - 1. For Kulu valley and Inner and Outer Seraj via Oot to Kulu.
      - 2. For the plains via Baijnath and Palanpur;
    - (ifi) Suket-
      - 1. Via Bilaspur road to Rupar.
      - 2. Via Mandi and Baijnath to Palanpur;

- (iv) Balsan-Via Fagu and Simla;
- (v) Jubbal-Via Theog to Simla;
- (vi) Koti-Via Koti-Simla;
- (vii) Kumarsain-
  - 1. Kotgarh to Simla.
  - 2. Via Fagu to Simla.
- (viii) Bhagat—
  - 1. Via Kalka and Ambala.
  - 2. Via Simla;
  - (ix) Bashahr-Via Kotgarh to Simla.
  - (x) Hill tracts of Patiala East Punjab States Union-
    - 1. Via Simla.
    - 2. Via Kalka-Ambala.
  - (xi) Bangalore—Madras-Road;
- (xii) Mysore-Satyamangalam Road;
- (xiii) Mysore-Tellicherry (Manantody);
- (xiv) Mysore-Gudalur Road.
- (xv) Mysore-Campanore (Via Virarajendrepet).
- (c) or by a railway or inland steam vessel unless the consignment is accompanied by a certificate in the form set forth in the schedule annexed to these rules and signed by the authority specified therein.

#### SCHEDULE

Date of examination and fumigation
Particulars of consignment
No. and description of packages
Distinguishing marks
Description of living plants or plant materials
Exported by
Name and address of the consignee
Signature of certifying authority*
Designation

- \* Note.—The above certificate should be signed—
  - (a) in the Punjab, by the Entomologist, Punjab Agricultural College, Ludhiana or such other officer as may be authorised by the Director of Agriculture, Punjab in this behalf;
  - (b) in the Uttar Pradesh by the Entomologist to the Government of Uttar Pradesh or such other officer as may be authorised by the Government in this behalf.
  - (c) in the State of Madras by the Entomologist to the Government of Madras, Coimbatore or such other officer as may be authorised by the State Government in this behalf.
  - (d) in the State of West Bengal by the Entomologist to the Government of West Bengal or such other officer as may be authorised by the State Government in this behalf;
  - (e) in the State of Assam by the Director of Agriculture or such other officer as may be authorised by the State Government in this behalf;

- (f) in the State of Orissa by the Director of Agriculture or such other officer as may be authorised by the State Government in this behalf;
- (g) in Mysore by the Director of Agriculture or such other officer or officers as may be authorised by the State Government in this behalf;
- (h) in Himachal Pradesh by the Director of Agriculture or such other officers as may be authorised by the Government of the State in this behalf;
- (i) in Patiala East Punjab States Union by the Agricultural Entomologist or such other officer as may be authorised by the Patiala East Punjab States Union Government in this behalf.

[No. F.6-7/52-Dte.I(I).] R. L. MEHTA, Dy. Secy.

- S.R.O. 305.—In exercise of the powers conferred by sub-section (1) of section 3 of the Destructive Insects and Pests Act, 1914 (II of 1914), and in supersession of the rules published with the notification of the Government of India in the late Education Health and Lands Department No. F. 50-13(21)/39-A, dated the 20th November 1950, the Central Government hereby makes the following rules for the purpose of regulating the import into India of certain articles which are likely to carry the destructive insect known as San Jose Scale (Aspidiotus pernicious) and thereby cause infection to crops, namely:—
  - 1. In these rules, "infected area" means the State of Jammu and Kashmir.
  - 2. The articles to which these rules apply are:-
    - (a) the following plants, namely, akik alder, almond, apple, apricot, beech, bahng, birch, crab-apple, celtis, cherry, chestnut, currant, elm, eucalyptus, grape vine, green gage, hawthorn, lilac, mountain-ash, mulberry, oak, peach, pear, persimmon, poplar, plum, quince, raspberry, rose, strawberry, walnut and willow;
    - (b) the following plant materials namely, buds, cuttings, scions, grafts, bulbs, leaves, seedlings, tubers, and rhizomes of the plants specified in clause (a), and
    - (c) any article used in packing or wrapping up any of the plants and plant materials mentioned in clauses (a) and (b).
    - Provided that these rules shall not apply to the fruits of the plants mentioned in clause (a).
  - No article to which these rules apply shall be imported from the infected area into India by land except by the Srinagar-Jammu-Pathankot road.

#### SCHEDULE

Date of examination and fumigation
Particulars of consignment
Number and description of packages
Distinguishing marks
Description of living plants or plant materials
Exported by
Name and address of the consignee
Signature of certifying authority*
Designation

\*Note:—The above certificate should be signed—

(a) in Kashmir, by the Director of Agriculture, Kashmir or such other officer or officers as may be authorised by the Kashmir Government in this behalf.

[No. F.6-7/52-Dte.I-(II).] R. L. MEHTA, Dy. Secy.

#### New Delhi, the 6th February 1953

- S.R.O. 306.—In pursuance of the provisions of sub-clause (3) of Clause 1 of the Foodgrains (Licensing and Procurement) Order, 1952, the Central Government hereby directs that the Government of India Notification in the Ministry of Food and Agriculture No. S.R.O. 2128, dated 30th December, 1952, shall be amended as follows, namely.
- (1) After the words "said Borough and Cantonment" in the entry against item No. 10 of the Schedule to the said Order the following words shall be added, namely, "and Shahpur, Madhavpur-Vadgaon and Angol."

[No. CG.604(51)/52-I.]

P. G. ZACHARIAH, Dy. Secy.

## New Delhi, the 14th February 1953

S.R.O. 307.—In exercise of the powers conferred by clause 2(a) of the Vegetable Oil Products Control Order, 1947, as amended by the Government of India in the Ministry of Food and Agriculture Notification No. S.R.O. 2040, dated the 22nd December, 1951, I hereby authorise the officers specified in Col. 2 of the Schedule hereto annexed in respect of their respective jurisdiction in the State mentioned in Col. 1 to exercise, subject to such directions as may be issued by me from time to time in this behalf, the powers of the Vegetable Oil Products Controller for India under clause 13 of the said Order.

#### THE SCHEDULE

State

(1)

Designation of Authority

(2)

West Bengal

- Joint Director of Agricultural Marketing.
- 2. Superintendents of Agricultural Marketing.
- 3. District Agricultural Marketing Officers.

[No. 2-VP(2)/53.] M. R. BHIDE,

Vegetable Oil Products Controller for India.

#### MINISTRY OF INFORMATION AND BROADCASTING

New Delhi, the 6th February 1953

S.R.O. 308.—In exercise of the powers conferred by sub-rule (2) of rule 3 of the Cinematograph (Censorship) Rules, 1951, read with section 3 of the Cinematograph Act, 1952 (XXXVII of 1952), the Central Government hereby appoints (1) Shrimati Durgabai Deshmukh and (2) Shri Kakasaheb Kalelkar as members of the Central Board of Film Censors with immediate effect vice Shrimati Lilawati Munshi and Dr. Amaranatha Jha retired.

[No. 5/12/52-FII.]

**S.R.O.** 309.—In exercise of the powers conferred by sub-sections (1) and (2) of section 8 of the Cinematograph Act, 1952 (XXXVII of 1952), the Central Government hereby directs that the following further amendments shall be made in the Cinematograph (Censorship) Rules, 1951, namely:—

#### In the said Rules-

- To rule 27B, the following further proviso shall be added, namely:—
   "Provided further that the Regional Officer may with the prior approval
   of the Chairman dispense with the examination of the film under
   rule 24."
- 2. To sub-rule (2A) of rule 32, the following proviso shall be added, namely:—
  "Provided that where the fresh certificate is granted without examination
  of the film under the second proviso to rule 27B, the fees charged
  shall be one-tenth of the fees charged for the examination of a
  film under this sub-rule."

[No. 6/1/53-FII-C.C.R.A./6.]

#### ORDER

#### New Delhi, the 6th February 1953

S.R.O. 310.—In exercise of the powers conferred by section 9 of the Cinematograph Act, 1952 (XXXVII of 1952), the Central Government hereby exempts up to the 31st May, 1953, from the operation of rule 27B of the Cinematograph (Censorship) Rules, 1951, the exhibition of films certificates in respect of which were granted more than five years prior to the date of such exhibition.

> [No. 6/153-FII.]: C. B. RAO, Dy. Secy.

#### MINISTRY OF HEALTH

New Delhi, the 4th February 1953

S.R.O. 311.—In exercise of the powers conferred by sub-sections (2) and (3) of section 11 of the Indian Medical Council Act, 1933 (XXVII of 1933), the Central Government after consulting the Medical Council of India hereby directs that the following further amendment shall be made in the First Schedule to the said. Act, namely:-

In the said Schedule after the entry relating to the University of Delhi, the following entry shall be inserted, namely:-

'Gauhati University

Bachelor of Medicine and Bachelor of Surgery.

M.B. B.S. (Gauhati). [This will be a recognised medical qualification only when granted after tho 20th May, 1952]".

[No. F.17-9/52-MI.] K. BIHARI, Asstt. Secy.

#### MINISTRY OF REHABILITATION

New Delhi, the 31st January 1953

S.R.O. 312.—In pursuance of the provisions of rule 3 of the Insurance Claims Board Rules, 1952, the Central Government hereby constitutes the Insurance Claims Board, consisting of the following persons, namely:—

Representative of the Ministry of Law.

- 1. Shri K. Y. Bhandarkar, Government Solicitor, Ministry of Law (Chairman). Representative of the Ministry of Rehabilitation.
- 2. Shri K. P. Mathrani, I.C.S. Joint Secretary, Ministry of Rehabilitation.

Representative of the Ministry of Finance.

3. Shri A. Rajagopalan, Controller of Insurance, Ministry of Finance.

Representatives of the General Insurance Council.

- 4. Shri T. K. Desai C/o New India Assurance Co, Ltd., Bombay.
- 5. Mr. William Gilmour Wylie C/o Norwich Union Fire Insurance Society. Calcutta.

Representative of Displaced Persons.

6. Shri Tek Chand, M. P., New Delhi,

It is hereby notified that Shri K. P. Mathrani, I.C.S., Joint Secretary, Ministry of Rehabilitation. Central Secretariat, New Delhi, will act as the Secretary of the aforesaid Insurance Claims Board to whom all communications intended for the Board may be addressed.

[No. 68(24)/51-Prop.]

D. B. KOHLI, Dy. Secy.

#### MINISTRY OF COMMUNICATIONS

## (Posts & Telegraphs)

New Delhi, the 4th February 1953

S.R.O. 313.—In exercise of the powers conferred by the Indian Post Office Act, 1898 (VI of 1898), the Central Government hereby directs that the following further amendments shall be made in the Indian Post Office Rules, 1933, namely:—

In rule 68 of the said Rules, the words "and of any parcel addressed to Aden" shall be omitted.

K. V. VENKATACHALAM, Dy. Secy.

## MINISTRY OF TRANSPORT

#### MERCHANT SHIPPING

New Delhi, the 6th February 1953

S.R.O. 314.—In pursuance of clause (f) of sub-section (2) of Section 28 of the Indian Merchant Shipping Act, 1923 (XXI of 1923), the Central Government hereby directs that the following amendment shall be made in the notification of the Government of India in the late Department of Commerce No. 31-M.II(5)/34, dated the 22nd May, 1937, namely:—

In the said notification in the tables of scales, in the entry in the first column against item No. (17), for the words and brackets "Oil (mustard) daily" the words and brackets "Oil (mustard or other edible varieties) daily" shall be substituted.

[No. 4-MS(1)/53.]

K. NARAYANAN. Under Secy.

#### MINISTRY OF WORKS, HOUSING AND SUPPLY

New Delhi, the 5th February 1953

S.R.O. 315.—In exercise of the powers conferred by sub-section (1) of section 17 of the Requisitioning and Acquisition of Immovable Property Act, 1952 (X.XX of 1952), and clause (1) of article 258 of the Constitution of India, the Central Government hereby directs that the powers exercisable by it by or under sections 6 and 7, by or under section 8 except clause (b) of sub-section (1) and by or under section 13 of the said Act shall be exercisable also by the Special Land Acquisition Officer, Nasik, in respect of properties situated in the area within his jurisdiction provided that the powers under section 8 of the said Act in so far as it relates to fixing of compensation by agreement shall not be exercised except with the previous concurrence of the Central Government.

[No. 1526-WII/53.] K. K. SHARMA, Dy. Secy.

#### MINISTRY OF LABOUR

New Delhi, the 6th February 1953

S.R.O. 316.—In exercise of the powers conferred by section 57 of the Mines Act, 1952 (XXXXV of 1952), the Central Government hereby directs that the following further amendments shall be made in the Indian Metalliferous Mines Regulations, 1926, the same having been previously published as required by sub-section (1) of Section 59 of the said Act:—

In sub-regulation (2) of regulation 1 of the said Regulations, for the words "the State of Mysore and Jammu and Kashmir", the words "The State of Jammu and Kashmir but do not apply to the gold mines in the State of Mysore" shall be substituted.

[No. M-41(34)52.]

P. N. SHARMA, Under Secy.

# New Delhi, the 9th February 1953

S.R.O. 317.—In pursuance of clause (b) of section 8 of the Employees' State Insurance Act, 1948 (XXXIV of 1948), the Central Government hereby directs that the following further amendment shall be made in the notification of the Government of India in the Ministry of Labour, No. SS.121(51), dated the 7th July, 1951, namely:—

In the said notification, for item (4), the following item shall be substituted, namely:—

"(4) Shri S. Neelakantam, Deputy Secretary to the Government of India, Ministry of Labour."

[No. SS.121(51).]

S.R.O. 318.—In pursuance of sections 3 and 4 of the Employees' State Insurance Act, 1948 (XXXIV of 1948), the Central Government hereby directs that the following further amendment shall be made in the notification of the Government of India in the Ministry of Labour, No. SS.21(2)(2), dated the 6th September, 1949, namely:—

In the sold notification for item (7), the following item shall be substituted, namely:—

"(7) Shri S. Neelakantam, Deputy Secretary to the Government of India, Ministry of Labour."

[No. SS.121(53).]

K. N. NAMBIAR, Under Secy.

#### New Delhi, the 9th February 1953

S.R.O. 319.—In exercise of the powers conferred by sub-section (1) of section 13 of the Employees' Provident Funds Act. 1952 (XIX of 1952), the Central Government hereby appoints Shri A. B. Desai, Personal Assistant to the Collector of Ahmedabad, to be an Inspector for the whole of the State of Bombay for the purposes of the said Act and of any scheme made thereunder in relation to factories engaged in a controlled industry or in any industry connected with a mine or an oilfield.

[No. P.F.516(19).]

N. M. PATNAIK, Dy. Secy.